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HOUSE BILL 1082

43RD LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1997

INTRODUCED BY

J. "ANDY" KISSNER

AN ACT

RELATING TO TAXATION; ALLOWING A DEDUCTION FROM GROSS RECEIPTS
FOR RECEIPTS FROM PROVIDING CERTAIN INTERNET SERVICES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and
Compensating Tax Act is enacted to read:

" [NEW MATERIAL] DEDUCTION--GROSS RECEIPTS TAX--INTERNET
SERVICES. --Receipts from providing connection to the internet,
storing information on computers attached to the internet and
preparing information for the world wide web may be deducted
from gross receipts. "

. 116686. 1

State of New Mexico House of Representatives

FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

March 12, 1997

Mr. Speaker:

Your TAXATION AND REVENUE COMMITTEE, to whom has
been referred

HOUSE BILL 1082

has had it under consideration and reports same with
recommendation that it DO PASS, amended as follows:

1. On page 1, line 11, after "RECEIPTS" insert "AND FROM
INTERSTATE TELECOMMUNICATIONS GROSS RECEIPTS".

2. On page 1, line 18, after "Receipts" strike the remainder
of the line, strike all of lines 19 through 21 and insert in lieu
thereof:

"during the period July 1, 1997 through June 30, 1999 from
providing leased telephone lines, telecommunications services,
internet access services or computer programming that will be used
by other persons in providing internet access and related services

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FIRST SESSION, 1997

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2 to the final user may be deducted from gross receipts if the sale
3 is made to a person who is subject to the interstate
4 telecommunications gross receipts tax or to the gross receipts
5 tax. "

6 Section 2. Section 7-9C-7 NMSA 1978 (being Laws 1992,
7 Chapter 50, Section 7 and also Laws 1992, Chapter 67, Section 7)
8 is amended to read:

9
10 "7-9C-7. DEDUCTION-- SALE OF A SERVICE FOR RESALE. --

11
12 A. Receipts from providing an interstate
13 telecommunications service in this state that will be used by
14 other persons in providing telephone or telegraph services to the
15 final user may be deducted from interstate telecommunications
16 gross receipts if the sale is made to a person who is subject to
17 the interstate telecommunications gross receipts tax or to the
18 gross receipts tax or the compensating tax.

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22 B. Receipts during the period July 1, 1997, through June 30,
23 1999 from providing leased telephone lines, telecommunications
24 services, internet access services or computer programming that
25 will be used by other persons in providing internet access and
related services to the final user may be deducted from interstate

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telecommunications gross receipts if the sale is made to a person
who is subject to the interstate telecommunications gross receipts
tax, to the gross receipts tax or to the compensating tax."

Section 3. EFFECTIVE DATE. --The effective date of the
provisions of this act is July 1, 1997."

Respectfully submitted,

Jerry W. Sandel, Chairman

Adopted _____

Not Adopted _____

(Chief Clerk)

(Chief Clerk)

Date _____

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FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997

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The roll call vote was 10 For 0 Against

Yes: 10

Excused: Gubbels, Lovejoy, Parsons

Absent: None

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FIRST SESSION, 1997

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FIRST SESSION, 1997

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March 19, 1997

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10 Mr. President:

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Your WAYS AND MEANS COMMITTEE, to whom has been
referred

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HOUSE BILL 1082, as amended

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has had it under consideration and reports same with
recommendation that it DO PASS, and thence referred to the
FINANCE COMMITTEE.

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Respectfully submitted,

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Carlos R. Cisneros, Chairman

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**FORTY-THIRD LEGISLATURE
FIRST SESSION, 1997**

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3 Adopted _____ Not Adopted _____
4 (Chief Clerk) (Chief Clerk)

5

6

Date _____

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9 The roll call vote was 8 For 0 Against

10 Yes: 8

11 No: 0

12 Excused: McSorley

13 Absent: None

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